

PROPERTY OWNERS SHOULD SOON START RECEIVING
APPRAISAL NOTICES FOR THE 2022 TAX YEAR
PROPERTY OWNERS HAVE 30 DAYS TO PROTEST
DEADLINE TO PROTEST IS JUNE 6, 2022

State law requires appraisal districts to notify property owners about changes in their property's value. The Dimmit Central Appraisal District will soon mail out property owner's notices showing their **Proposed 2022 Property Appraised Values**. **Appraisal Notices will begin mailing out May 6, 2022. Owners have 30 Days to file an appeal** with the Appraisal Review Board on any disagreement the owner may have with the information on the notice.

Your city, county, school district and other local taxing units will use the appraisal district's value to set your 2022 property taxes.

Chief Appraiser, Norma Carrillo, reminds property owners that the notice of appraised value is "**not a tax bill**". This is the opportunity for property owners to make sure the appraisal district has all "taxable" property listed on the appraisal roll. The Tax Office will mail tax statements in October of 2022 and would like to remind owners that it is the owner's responsibility to provide the district with their current **mailing address**. Because tax bills will not be mailed until October and because the postal service forwards mail to a new address for only a short time, please advise the district of change of address immediately.

What should a property owner look for on the notice? Look at the proposed value for **2022**. The notice will show: **1) Land values and 2) Any "improvement" on land Value**. An "improvement" is any building or any other type of structures on the land.

The appraisal notice also includes exemption information and special valuations (AG). Homeowners that qualify for property tax homestead exemption have a limitation on their homes' appraised value, referred to as "Homestead Cap", beginning with the second year that they qualify for the homestead exemption. The appraisal district may not increase their home value by more than 10 percent (%) for each year since **the last reappraisal** year. This does not apply if new construction, addition, or renovations have been done to the property. A homeowner's appraisal notice will show both the market value and the limited home value.

Notices will also include estimated taxes. The estimated taxes are based on the new taxable value with the prior year's tax rates. This estimate may increase or decrease if taxing units set tax rates that are higher or lower than last year's tax rate.

Key information that the notices provide will be past year's values with a percentage of change. This is so that the owners may compare or become aware of any change over prior years' value. **The law does not require the district to send a notice if the value did not change from last year.** Norma Carrillo, Chief Appraiser, strongly encourages property owners that if they do not receive a notice, to call the appraisal district and get their property information. Property owners are encouraged to take this opportunity to review what you are being taxed on.

The Chief Appraiser asks that owners look carefully at these notices and that they notify the appraisal district of any information that may be incorrect. We also recommend that the property owner verifies that the "legal description" of the property is correct. This should provide a description of the property that is being taxed. If you sold property, please inform the appraisal district.

The Chief Appraiser emphasizes the importance of the notice and the Key information that it contains. A property owner has the **right to appeal** to the Appraisal Review Board on any disagreement with the notice. The ARB is an independent panel of citizens responsible for hearing and settling property owner protests. The notice of appraised value includes instructions on how and when to file a protest, a protest form and the comptroller's Property Taxpayer Remedies. This publication explains in detail how to protest your property appraisal, what issues the ARB can consider and what to expect during a protest hearing. The publication also discusses the options of taking your case to district court, the State Office of Administrative Hearings or binding arbitration if you are dissatisfied with the outcome of your ARB hearing.

You can contact the Dimmit Central Appraisal District at (830) 876-3420 or stop by the office at 203 West Houston Street, Carrizo Springs, TX. Forms and publications are available at the office, district's website: www.dimmit-cad.org or on the Comptroller's Property Tax Assistance Division's website at comptroller.texas.gov/taxes/property-tax/.